

*AMENDMENTS TO THE SPECIFICATION*

Please replace the paragraph beginning at page 15, line 31, with:

After the completion of the second heat treatment step, the ~~second~~third heat treatment step is performed as Fig. 1D shows. The purpose of this step is to positively decompose and vaporize the pore-forming agent retained in the cured polysiloxane resin film. By extracting the vaporized pore-forming agent from the polysiloxane skeleton, a large number of pores 4 can be formed in the polysiloxane resin film 3.